

**TEST PACKAGE BULLETIN #2**  
**11/18/2009**

**CORRECTION NOTICE**

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2009, have been changed to reflect the following corrections:

**Nebraska Test #3**

A change was made to the Nebraska Child and Dependent Care Expenses, Form 2441N. As a result, the following changes were made to Form 2441N:

Line 4 (Earned Income): **11939**

Line 5 (Enter line 4): **11939**

This change will not affect the Nebraska Individual Income Tax Return, Form 1040N.

**Nebraska Test #4**

Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc., was not included with the original test package. The following information has been added to the test forms and narrative:

PAYER'S NAME: **RAPID CITY FINANCIAL INV.**

**714 W 3RD ST**

**RAPID CITY, SD 57701**

PAYER'S FEDERAL ID: **65-9687321**

RECIPIENT'S NAME: **TEST D FOUR**

**74131 FESCUE DR**

**MEADOW GROVE, NE 68752**

RECIPIENT'S SSN: **400-00-6204**

Line 1(Gross distribution): **1500.00**

Line 2a (Taxable amount): **1500.00**

Line 4 (Federal income tax withheld): **0**

Line 7 (Distribution code): **1**

Line 10 (State income tax withheld): **0**

An error was made in calculating the Earned Income Credit for this test. As a result, the following changes were made to Federal Form 1040A and Nebraska Form 1040N:

**Federal Form 1040A:**

Line 41a (Earned income credit): **2865**

Line 44 (Total payments): **7210**  
Line 45 (Overpaid): **7210**  
Line 46a (Amount refunded to you): **7210**

Nebraska Form 1040N:

Line 34 (Nebraska earned income credit): **287**  
Line 98 (Federal credit): **2865**  
Line 35 (Add lines 29 through 34): **458**  
Line 39 (Overpaid): **458**  
Line 43 (Refunded): **454**

**Nebraska Test #5**

The following changes were made to Federal Form 1040 and Nebraska Form 1040N:

Federal Form 1040:

Line 6a (Exemptions): Yourself (**X**)  
Boxes checked on 6a and 6b: **1**  
Line 6d (Total number of exemptions claimed): **1**  
Line 7 (Wages, salaries, tips, etc.): **11100**  
Line 21 (Other income): **THIS LINE SHOULD BE LEFT BLANK**  
Line 42 (Exemptions): **3650**  
Line 43 (Taxable income): **0**

Nebraska Form 1040N:

Line 2b (Can you be claimed as dependent): **BOX (1) SHOULD NOT BE CHECKED,  
ONLY BOX (2) SHOULD BE CHECKED**  
Line 4 (Federal exemptions): **1**  
Line 19 (Nebraska personal exemption credit): **118**  
Line 27 (Total nonrefundable credits): **118**

Nebraska Form 1040N, Schedule I:

Part B

Line 52a (Interest and dividend income): **200**  
Line 52 (Total of lines 52a and 52b): **200**  
Line 55 (Nebraska College Savings Plan): **1895**

Originally there was one Form W-2, Wage and Tax Statement included with this test. Please disregard the first Form W-2 and replace it with these two forms:

**FORM W-2 #1:**

a. Employee's social security number: **400-00-6251**

b. Employer's identification number: **47-0817852**

c. Employer's name, address, and Zip Code:

**THE CHEESE WAREHOUSE**

**16 RIVERSIDE DR**

**HYANNIS, NE 69350**

e. Employee's name (first, m.i., last): **WHARF E FIVE**

f. Employee's address and Zip code: **452 MOUSETRAP CT**

**HYANNIS, NE 69350**

Box 1 (Wages, tips, etc.): **6000**

Box 2 (Federal Income Tax Withheld): **415**

Box 3 (Social Security wages): **6000**

Box 4 (Social Security tax withheld): **372**

Box 5 (Medicare wages and tips): **6000**

Box 6 (Medicare tax withheld): **87**

Box 15 (State and Employer's ID Number): **NE 4545001**

Box 16 (State Wages): **6000**

Box 17 (State Income tax withheld): **125**

**FORM W-2 #2:**

a. Employee's social security number: **400-00-6205**

b. Employer's identification number: **47-0817852**

c. Employer's name, address, and Zip Code:

**THE CHEESE WAREHOUSE**

**16 RIVERSIDE DR**

**HYANNIS, NE 69350**

e. Employee's name (first, m.i., last): **TEST E FIVE**

f. Employee's address and Zip code: **452 MOUSETRAP CT**

**HYANNIS, NE 69350**

Box 1 (Wages, tips, etc.): **5100**

Box 2 (Federal Income Tax Withheld): **415**

Box 3 (Social Security wages): **5100**

Box 4 (Social Security tax withheld): **316**

Box 5 (Medicare wages and tips): **5100**

Box 6 (Medicare tax withheld): **74**

Box 15 (State and Employer's ID Number): **NE 4545001**

Box 16 (State Wages): **5100**

Box 17 (State Income tax withheld): **136**

**Nebraska Test #6**

A change was made to the Form W-2, Wage and Tax Statement issued by Niedle's Financing.

Line 4 (Social security tax withheld): **6622**

This change will not affect the Nebraska Individual Income Tax Return, Form 1040N.

### **Nebraska Test #9**

A change was made to the Form W-2, Wage and Tax Statement issued by Defense Finance & Accounting. Line 12a should be left blank. As a result, the following changes were made to Form W-2:

Line 3 (Social security wages): **28750**

Line 4 (Social security tax withheld): **1783**

Line 5 (Medicare wages and tips): **28750**

Line 6 (Medicare tax withheld): **417**

Line 12a – **Should be left blank**

No changes should be made to the Nebraska Individual Income Tax Return, Form 1040N.

### **Nebraska Test #10**

The following changes were made to Federal Form 1040, Nebraska Form 1040N, and Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc. :

#### **Federal Form 1040:**

Line 39a (Check if over 65 or blind): Spouse born before 1945 **SHOULD NOT be checked**  
Spouse Blind **SHOULD be checked**

#### **Federal Form 1040N:**

Line 2a (Check if over 65 or blind): (3) **65 or older SHOULD NOT be checked**  
(4) **(X) Blind SHOULD be checked**

#### **Form 1099-R:**

The following corrections should be made to the taxpayer information:

Recipient's name: **MARY J TEN**

Recipient's identification number: **400-00-6219**